

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
One Bowling Green
New York, NY 10004-1408**

IN RE: Spongetech DeliverySystems Inc.

CASE NO.: 10-13647-smb

Social Security/Taxpayer ID/Employer ID/Other Nos.:
54-2077231

CHAPTER: 7

TRUSTEE:

Kenneth Silverman
Silverman Acampora LLP
100 Jericho Quadrangle
Suite 300
Jericho, NY 11753

Telephone: (516) 479-6300

**NOTICE OF POSSIBLE PAYMENT OF DIVIDENDS
AND OF LAST DATE TO FILE CLAIMS**

To the creditors of the above named debtor:

As a result of the administration of the debtor's estate, a dividend to creditors now appears possible.

You are hereby advised of the opportunity to file a claim in order to share in any distribution.

A creditor must file a PROOF OF CLAIM whether or not the debt is included in the list of creditors filed by the debtor.

The PROOF OF CLAIM must be filed on or before May 31, 2011 .

Please take further notice that if you have a PROOF OF CLAIM on file or one has been filed on your behalf, do not file again.

All PROOFS OF CLAIM for the above named debtor, are to be filed with the court at the above address.

Dated: March 2, 2011

Vito Genna
Clerk of the Court

UNITED STATES BANKRUPTCY COURT Southern District of New York		PROOF OF CLAIM
Name of Debtor: Spongetech DeliverySystems Inc.		Case Number: 10-13647 (smb)
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property):		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____
Name and address where notices should be sent:		
Telephone number:		
Name and address where payment should be sent (if different from above):		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone number:		
1. Amount of Claim as of Date Case Filed: \$ _____ If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$11,725*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,600* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____). <div style="text-align: right; padding-top: 20px;">Amount entitled to priority: \$ _____</div> <div style="font-size: small; padding-top: 10px;">*Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</div>
2. Basis for Claim: _____ (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: _____ 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate ____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. <i>(See instruction 7 and definition of "redacted" on reverse side.)</i> DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		<div style="text-align: right; padding-top: 20px;">Amount entitled to priority: \$ _____</div> <div style="font-size: small; padding-top: 10px;">*Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</div>
Date: _____	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.	
		FOR COURT USE ONLY

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the bankruptcy debtor's name, and the bankruptcy case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is located at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the trustee or another party in interest files an objection to your claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is a person, corporation, or other entity owed a debt by the debtor that arose on or before the date of the bankruptcy filing. See 11 U.S.C. §101 (10).

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor that arose on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may access the court's PACER system (www.pacer.psc.uscourts.gov) for a small fee to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

**This claim should be returned to: Clerk, U.S. Bankruptcy Court, Manhattan Division One Bowling Green
New York, NY 10004-1408 .**

**Claims must be received at the court on or before any last date for filing claims which you may have received.
This court will not accept faxed claims.**

United States Bankruptcy Court
Southern District of New York

In re:
Spongetech DeliverySystems Inc.
Debtor

Case No. 10-13647-smb
Chapter 7

CERTIFICATE OF NOTICE

District/off: 0208-1

User: dcantrell
Form ID: pdn

Page 1 of 5
Total Noticed: 128

Date Rcvd: Mar 02, 2011

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Mar 04, 2011.

db +Spongetech DeliverySystems Inc., 10 West 33 Street, New York, NY 10001-3306
smg N.Y. State Unemployment Insurance Fund, P.O. Box 551, Albany, NY 12201-0551
smg New York City Dept. Of Finance, 345 Adams Street, 3rd Floor,
Attn: Legal Affairs - Devora Cohn, Brooklyn, NY 11201-3719
smg New York State Tax Commission, Bankruptcy/Special Procedures Section, P.O. Box 5300,
Albany, NY 12205-0300
smg United States Attorney, One St. Andrew's Plaza, Claims Unit - Room 417,
New York, NY 10007-1701
ust +United States Trustee, 33 Whitehall Street, 21st Floor, New York, NY 10004-2122
5288924 +AARON GOTTLIEB, 144-21 69 ROAD, FLUSHING, NY 11367-1701
5425667 +ADAMS & COMPANY REAL ESTATE, LLC, ATTN: THOMAS R. KLEINBERGER, ESQ.,
411 FIFTH AVENUE, 9TH FL., NEW YORK, NY 10016-2203
5410571 ALAN B. GIBSON, 414 KIDWILER ROAD, HARPERS FERRY, WV 25425-5452
5329912 +AVRAHAM GOLDSTEIN, 1515 BRIARVISTA WAY, ATLANTA, GA 30329-3635
5249743 +AZPB Limited Partnership dba Arizona Diamondbacks, c/o Gallagher & Kennedy, PA,
ATTN: John R. Clemency, Esq., 2575 E. Camelback Road, Suite 1100, Phoenix, AZ 85016-9254
5249744 +AZPB REM Limited Partnership, c/o Gallagher & Kennedy, PA, ATTN: John R. Clemency, Esq.,
2575 E. Camelback Road, Suite 1100, Phoenix, AZ 85016-9254
5269989 +Added Sales, 795 Mittel Drivr, WooddaleIL 60191-1118
5269975 +Advanced Copy Center, 1417 Ave J, Brooklyn NY 11230-3701
5269820 +Anc Sports Enterprises LLC, 2 Manhattanville Rd., Ste 402, Purchase NY 10577-2118
5269812 +Arizona Diamondbacks, Po Box 29379, PhoenixAZ 85038-9379
5269939 Automotive Aftermarket Industry Assoc, Dept 79385, BaltimoreMD21279
5255101 +BROADVIEW NETWORKS, 500 7TH AVENUE, 2ND FLOOR, NEW YORK, NY 10018-4502, ATTN: LISA LACALLE
5288802 +Barry Kolevzon, 360 Birch Lane, Irvington, NY 10533-2322
5302306 +Boston Red Sox, David S. Friedman, Fenway Park, 4 Yawkey Way, Boston, MA 02215-3409
5269985 +Broadway Database Inc, 768 Bedford Ave, Brooklyn NY 11205-1508
5269814 +Brown Rudnick, One Financial Ctr, BostonMA 02111-2600
5261035 Buccaneers Limited Partnership, c/o Patrick M. Mosley, Hill, Ward & Henderson, P.A.,
P.O. Box 2231, Tampa, Florida 33601-2231
5269976 +Business Talk Radio Network, PO Box 4826, Greenwich CT 06831-0416
5379591 +C.H. ROBINSON WORLDWIDE, INC., 14701 CHARLSON ROAD, EDEN PRAIRIE, MN 55347-5076
5432170 CBS RADIO INC., C/O MARTIN S. COLE LAW OFFICES, 110 WALL ST., 11TH FLOOR,
NEW YORK, NY 10005-3817
5383754 +COMMERCE TECHNOLOGIES D/B/A, COMMERCE HUB, PO BOX 33197, HARTFORD, CT 06150-3197
5432125 +CORPORATE EVOLUTIONS INC/SUSAN U., 6895 W. NIGHTHAWK DR., POST FALLS, ID 83854-5226
5269817 Chicago Bears Football Club, 10000 Football Dr, Lake Forest IL 60045
5383835 +Cincinnati Bengals, Inc., Attn: Bill Scanlon,, Chief Financial Officer,
1 Paul Brown Stadium, Cincinnati, OH 45202-3418
5275284 +Citibank South Dakota NA, DBA, 4740 121st St, Urbandale, IA 50323-2402
5269829 +Cleveland Browns, 76 Lou Groza Blvd, Berea OH 44017-1269
5269849 Colorado Rockies Baseball Club, 2001 Blake St, Denver CO80205-2000
5357624 +Colorado Rockies Baseball Club, Ltd., Attn: Harold R. Roth, 2001 Blake Street,
Denver, CO 80205-2060
5269970 +Commerce Hub, 255 Fuller Rd, Albany NY 12203-3631
5269988 Commissioner Of Taxation & Finance, PO Box 4128, Binghamton NY 13902-4128
5410573 +DAVID BARLEY, 419 PARK AVENUE SOUTH-15TH FLOOR, NEW YORK, NY 10016-8410
5294020 +DAWN HALPERN, 250 EAST 39TH STREET, APT. 9J, NEW YORK, NY 10016-2176
5269818 +Delaware Sec Of State, 1209 Orange Street, Wilmington DE 19801-1120
5269955 +Demovsky Lawyer Service, 401 Broadway, Ste 510, New YorkNY 10013-3030
5269977 +Dial 800, LLC, 9911 West Pico Blvd, Ste 1200, Los Angeles CA 90035-2717
5269980 +Dial Courier Service Inc, 64 Fulton St, Rm 803, New York NY 10038-2751
5269961 +Digital Target Marketing, 224 Datura St, West Palm BeachFL 33401-5624
5269958 +Direct Tv, PO Box 60036, Los Angeles CA 90060-0036
5291864 +Elena Raikhert, 75 Shafter Street, Staten Island, NY 10308-2026
5294025 +FEDEX CUSTOMER INFO SVCS, ASSIGNEE OF FEDEX EXPRESS/FEDEX GROUND,
ATTN:REVENUE RECOVERY/BANKRUPTCY, 3965 AIRWAYS BLVD,, MODULE G, 3RD FLOOR,
MEMPHIS, TN 38116-5017
5269819 +Gersten Savage LLP, 600 Lexington Ave, New York NY 10022-6000
5269965 H.O. Zimman Inc, 152 The Lynnway, Lynn MA01902
5325086 HARTFORD FIRE INSURANCE COMPANY, BANKRUPTCY UNIT, T-1-55, HARTFORD PLAZA,
HARTFORD, CT 06115
5269982 +Hatzolah Of Queens, 83-26 Brevoort Street, Kew Gardens NY 11415-2604
5269979 +Holladay Stock Transfer Inc, 2939 North 67th Place, Ste C, Scottsdale AZ 85251-6015
5435098 +INK INC., 511 DELAWARE STREET, STE 200, KANSAS CITY, MO 64105-1292
5282817 +IRA MINKOFF, 726 TRUMAN AVENUE, EAST MEADOW, NY 11554-4518
5269957 +ISG Metro, 95 East Main St., Ste 108, Denville NJ 07834-2158
5269956 +Iersi-NY Corporation, 1099 Wall St West, Lyndhurst NJ 07071-3678
5269809 +Incredible Discoveries, 3850 N. Powerline Road, Deerfield BeachFl 33073-3001
5441818 +JACK H. HALPERIN, 361 SILVER COURT, WOODMERE, NY 11598-2930
5309624 +JAY JAFFE, 141-53 72ND CRESCENT, FLUSHING, NY 11367-2329
5269983 +Jack Schwartzberg, 31 Fox Hollow Ln, Old Westbury NY 11568-1330
5269931 +Jerry Crum, 24 Dana Pace, Closter NJ 07624-1019
5291862 Juerg Ackermann, Wiesenstrasse 1, 8008 Zurich, Switzerland

5432172 +LEISURE TIME INC., 2204 MORRIS AVENUE, UNION, NJ 07083-5918
5329910 +LEVY RESTAURANTS, 980 N. MICHIGAN, SUITE 500, CHICAGO, IL 60611-4519
5269962 +Linda Venitelli, 1445 Shore Pkwy, Brooklyn NY 11214-6145
5435091 +Linda Venitelli, 1445 Shore Pkwy, Apt. 4F, Brooklyn, NY 11214-6113
5269887 +Los Angeles Angels, 2000 Gene Autry Way, Anaheim CA 92806-6143
5288931 +MARTIN J. GOLDSTEIN, 70-39 VLEIGH PL., FLUSHING, NY 11367-2013
5282818 +MOSHE KRANCZER, 144-27 70 ROAD, FLUSHING, NY 11367-1717
5269813 MSG, Two Pennsylvania, 16th Flr, New York NY 10121
5406756 Madison Square Garden, L.P., 2 Pennsylvania Plaza, NY, NY 10121
5288925 +Marbilet Company, c/o Barry Kolevzon, 360 Birch Lane, Irvington, NY 10533-2322
5291863 +Marianna Romano, 279 Ackerman Street, Emerson, NJ 07630-1564
5291865 +Martin Hodus, 271-19E Grand Central Parkway, Floral Park, NY 11005-1245
5269963 +Meltzer Media Productions, 70 West 36th St, New York NY 10018-8007
5269984 +Midas Sales, 609 Highland Ave Se, Hickory NC 28602-1108
5269987 +Mister Label Inc, PO Box 326, Bluffton Rd, Bluffton SC 29910-0326
5269968 +Mr Broadway, 1372 Broadway, New York NY 10018-6107
5269971 +NACS Show, PO Box 34770, Alexandria VA 22334-0770
5389823 +NEW CENTURY TRANSPORTATION INC., 45 EAST PARK DRIVE, WESTAMPTON, NJ 08060-5123
5361285 +NYC DEPARTMENT OF FINANCE, TAPE DIVISION, 345 ADAMS STREET, 5TH FL.,
BROOKLYN, NY 11201-3719, ATTN: YEHUDA MILLER-BANKRUPTCY UNIT
5389820 +NYC DEPARTMENT OF FINANCE, 345 ADAMS STREET, BROOKLYN, NY 11201-3797
5270007 +NYS DEPT OF TAX AND FINANCE, BANKRUPTCY SECTION, PO BOX 5300, ALBANY NY 12205-0300
5290078 +New York Islanders Hockey Club, L.P., 1600 Old Country Road, Plainview, NY 11803-5013
5273418 +Nixon Peabody LLP, 437 Madison Avenue, New York, NY 10022-7039, Attn: David Portal
5425668 +Norman Moskowitz, A&N Enterprises LLC, 71-20 Harrow Street, Forest Hills, NY 11375-5922
5345790 +OFFICE DEPOT, 6600 N. MILITARY TRAIL-S413G, BOCA RATON, FL 33496-2434
5288799 +PETER J. KLEIN, 136-59 71ST RD, FLUSHING, NY 11367-1942
5410572 +PHILIP CASESA, 185 HOYDENS HILL ROAD, FAIRFIELD, CT 06824-1833
5387026 +PRODUCT DEVELOPMENT & PACKAGING INC., 11 PROSPECT STREET, MORRISTOWN, NJ 07960-6882
5269978 Poland Springs, PO Box 856192, Louisville KY 40285-6192
5269960 Precision Techniques, 1169 East 56th St, Bronx NY 10474
5324472 +Quang Le, individually and on behalf of all other, c/o Gary S. Graifman, Esq.,
Kantrowitz, Goldhamer & Graifman, P.C., 747 Chestnut Ridge Rd.,
Chestnut Ridge, NY 10977-6216
5269807 Queens Ballpark Company LLP, NY Mets Shea Stadium, Flushing NY 11368
5389825 +ROBERT GREENBERGER, 60 RIDGECREEK TRAIL, MORELAND HILLS, OH 44022-2379
5269973 +Richard Cutler, 10 Castle Court, Woodbury NY 11797-1014
5248043 +SCHNEIDER NATIONAL INC., 3101 S. PACKERLAND DRIVE, GREEN BAY, WI 54313-6187
5282787 SEARS CANADA INC., ATTN: L.A. LAMPERT, LEGAL DEPARTMENT, 290 YONGE STREET, SUITE 700,
TORONTO, ONTARIO, M5B 2C3, CANADA
5312911 +SICHENZIA ROSS FRIEDMAN FERENCE LLP, 61 BROADWAY, 32ND FLOOR, NEW YORK, NY 10006-2701,
ATTN: RICHARD A. FRIEDMAN, ESQ.
5344872 ++STATE OF NEW JERSEY, DIVISION OF TAXATION BANKRUPTCY UNIT, PO BOX 245,
TRENTON NJ 08646-0245
(address filed with court: STATE OF NEW JERSEY, DEPARTMENT OF TREASURY, DIVISION OF TAXATION,
PO BOX 245, TRENTON, NJ 08695-0245)
5269966 +Saygo Studios, 601 N Congress Ave., Ste 433, Delray Beach FL 33445-4641
5269986 Scanright, 25 Brodie Dr Unit 5, Richmond Hill ON L4B3K7
5269964 +Skyline Manhattan, 10-16 Aquarium Dr, Secaucus NJ 07094-1919
5269969 +Standard & Poors, 2542 Collection Ctr Dr, Chicago IL 60693-0025
5269974 +Sterling Commerce, PO Box 73199, Chicago IL 60673-7199
5320742 +TABUSH CONSULTING GROUP, 148 WEST 37TH STREET, 6TH FL., NEW YORK, NY 10018-6984
5249884 +THE KROGER CO., ATTN: LAW DEPARTMENT/WAGNER, 1014 VINE STREET, CINCINNATI, OHIO 45202-1100
5410575 +TODD E. SMITH, 1791 LONG RIDGE ROAD, STAMFORD, CT 06903-3204
5395085 +TOM GREENBAUM, 301 AUSTRALIA AVENUE, PALM BEACH, FL 33480-4627
5269808 Tampa Bay Buccaneers, One Buc Place, Tampa FL 33607
5269981 +Tell Messenger Service Inc, 64 Fulton St, 8th Flr, New York NY 10038-1854
5269967 +Treehouse Media Service Inc, 1501 Broadway, Ste 900, New York NY 10036-5501
5272344 +UNITED PARCEL SERVICE, c/o RMS Bankruptcy Recovery Services, P.O. Box 4396,
Timonium, Maryland 21094-4396
5310481 +US Bancorp Manifest Funding Services, 1450 Channel Parkway, Marshall, MN 56258-4005
5269959 +Uline Shipping Specialist, 2200 S Lakeside Dr, Waukegan IL 60085-8361
5355069 +United States Trustee, 33 Whitehall Street, NY, NY 10004-2122
5269811 +Vanity Events, 43 West 33rd Street Suite 600, New York NY 10001-3047
5321706 +WEPN-AM, COMMUNICATIONS CREDIT & RECOVERY CORP., 100 GARDEN CITY PLAZA, SUITE 22,
GARDEN CITY, NY 11530-3203
5351393 +WEST DIRECT, ATTN: MELODY LOHR, 7171 MERCY ROAD STE 200, OMAHA, NE 68106-2610
5269816 WFAN-AM, PO Box 33071, Newark NJ 07188-0071
5427312 +WFI STADIUM, INC. & PRO-FOOTBALL, INC., 21300 REDSKIN PARK DRIVE, ASHBURN, VA 20147-6100
5269972 +WXBR 1460 AM, 60 Main St, Brockton MA 02301-4040
5410536 +YEHUDA BECK, 234 SADDLE RIVER ROAD, MONSEY, NY 10952-4610
5282875 +YEHUDA LIEBERMAN, 144-37 75TH AVENUE, FLUSHING, NY 11367-2414
5282815 +YITZCHAK KATZ, 150-34 78TH RD, FLUSHING, NY 11367-3540
5306284 +YRC, Inc, c/o RMS Bankruptcy Recovery Services, P.O. Box 5126,
Timonium, Maryland 21094-5126

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center (continued)

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
tr +EDI: QKPSILVRMANNYS.COM Mar 02 2011 16:13:00 Kenneth Silverman, Silverman Acampora LLP,
100 Jericho Quadrangle, Suite 300, Jericho, NY 11753-2702
5320802 EDI: IRS.COM Mar 02 2011 16:13:00 Internal Revenue Service, Insolvency Section PO Box 21126,
Philadelphia, PA 19114
5330974 +EDI: AFNIVZWIRE.COM Mar 02 2011 16:13:00 Verizon Wireless, PO BOX 3397,
Bloomington, IL 61702-3397

TOTAL: 3

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

5269810 3R Consulting Ltd, Guggiweg 11, Zug SWZ 06301
5269853 A & N Enterprises LLC, 71-20 Harrow St, Forest HillsNY11375
5269903 AAPEX c/o William T Glasglow Inc, 10729 West 163rd Place, Orland ParkIL60467
5269897 Abe Rappaport Esq., 195 Rt 46 W., Ste 11, TotowaNJ07512
5269892 Accurate Signs, 166 2nd Ave, BrooklynNY11215
5269825 Adams & Company LLC, 411 Fifth Ave, New YorkNY10016
5269927 Aflac New York, 22 Corporate Woods Blvd, AlbanyNY12211
5269920 BJS Wholesale Club, Inc, PO Box 9607, NatickMA01760-9607
5269950 Barry Goldstein, 2066 Lawry Lane, MerrickNY11566
5269865 Barry Kolevzon, 360 Birch Lane, IrvingtonNY10533
5269836 Bass LLC, 13041 Collections Center Dr, ChicagoIL60693
5269839 Beyer Graphics, 30 Austin Blvd, CommackNY11725
5269821 Bobcats Basketball LLC, 333 East Trade St, CharlotteNC28202
5269835 Boston Redsox, PO Box 414889, BostonMA02241
5269883 Brandgenuity, 205 Hudson St., Ste 1001, New YorkNY10013
5269909 Brodovsky, Jason, 70-39 Vleigh Place, FlushingNY11367
5269891 Business Wire Inc, Dept 34182, PO Box 39000, San FranciscoCA94139
5269867 C.H. Robinson Worldwide Inc, PO Box 9121, MinneapolisMN55480-9121
5269854 CBS Radio Detroit, c/o Frank, Frank ., 1430 Broadway Ste 1615, New YorkNY10018
5269904 CT Corporation, PO Box 4349, Carol StreamIL60197-4349
5269913 Carousel Collision, 1902 Neptune Ave, BrooklynNY11224
5269837 Chicago Blackhawks Hockey Team Inc, 1901 West Madison St, Lake ForestIL60045
5269856 Chief Media LLC, 875 Sixth Ave., Ste 1100, New YorkNY10001
5269846 China Basin Ballpark Company LLP, 24 Willie Mays Plaza, San FranciscoCA94107
5269831 Cincinnati Bengals, One Paul Brown Stadium, CincinnatiOH45202
5269946 Circa, 22 West 33rd St, New YorkNY10001
5269947 Cleo Communications, PO Box 15835, Loves ParkIL61132-5835
5269823 Cleveland Cavaliers, PO Box 5758, ClevelandOH44101
5269834 Cohen & Gresser LLP, 100 Park Ave, New YorkNY10017
5269900 Columbia, 14 West 33rd St, New YorkNY10001
5269914 Corporate Evolutions Inc, 111 Great Neck Rd., Ste 300, Great NeckNY11021
5269921 Deborah Honigwachs, 666 West End Ave, New YorkNY10025
5269886 Dicon Technologies LLC, 100 Dicon Drive, Black CreekGA31308
5269941 Direct Link Marketing, 964 Locust Grove Terrace, RosemontPA19010
5269860 Discount Drug Mart Inc, 211 Commerce Dr, MedinaOH44256
5269948 Do It Best Corp, PO Box 868 Nelson Rd, Ft WayneIN46801
5269840 Dolphin Stadium, 226 Dan Marino Blvd, MiamiFL33056
5269930 Drakeford & Drakeford CPA'S, 554 Duncan Rd, RoystonGA30226
5269826 Duanemorris, 30 South 17th St, PhiladelphiaPA19103-4196
5269926 E-Data Technologies LLP, 261 West 35th St, New YorkNY10001
5269902 EMCOR Services, 24-37 46th St, Long Island CityNY11103
5269869 ESPN Radio, 2 Penn Plaza, 17th Flr, New YorkNY10121
5269945 Edgar Agents LLC, 195 Rt 9 S., Ste 204, ManalapanNJ07726
5269929 Elite Promotions, 1419 N Belcrest Ave, SpringfieldMO65802
5269876 Empire Healthchoice Assurance Inc, PO Box 11532A, New YorkNY10286
5269852 Entercom, 20 Guest St., 3rd Flr, BostonMA02135
5269872 Epstein Drangel Bazerman & James LLP, 60 E 42nd St., Ste 820, New YorkNY10165
5269932 Fedex, PO Box 371461, PittsburghPA15250
5269906 Fin Chase Charters, 260 Aspinwall St, Staten IslandNY10307
5269889 Fox Hollow Marketing Inc, 31 Fox Hollow Ln, Old WestburyNY11568
5410516 GIORINO FOUNDATION, CONSISTA TREUUMNTEMELEMEN, IM MUHLEHOTZ 4, FL-9490 VADUZ
5269905 GMDC, 1275 Lake Plaza Dr, Colorado SpringsCO80906
5269922 Goldstein, Avraham, 1515 Briar Vista Way, AtlantaGA30329
5269899 Goldstein, Martin, 70-39 Vleigh Place, FlushingNY11367
5269908 Gottlieb, Aaron, 67-61 136th Street Apt A, FlushingNY11367
5269845 Greenberg Traurig LLP, Metlife Bldg., 200 Park Ave, New YorkNY10166
5269916 Halpern, Dawn, 24 Laura Lane, PlainviewNY11803
5269871 Heller Horowitz & Fiet PC, 292 Madison Ave, New YorkNY10017
5269830 Houston Texans, Two Reliant Park, HoustonTX77054
5438247 INTERNATIONAL DEFENSE & SECURITY SYSTEMS LLC, GUGGIWEG 11 CH-6300 ZUG
5269894 Ink Inc, 511 Delaware St., Ste 200, Kansas CityMO64105, Broadview NetworksPO Box 9242,
UniondaleNY11555
5269907 Jaffe, Jay, 141-53 72nd Crescent, FlushingNY11367
5269875 James P Reilly, 44 Pierson Drive, HillsboroughNJ08844
5269884 Josie Cline, 3862 S Lake Dr, St FrancisWI53235
5269896 Katz, Yitzchak, 150-34 78th Road, FlushingNY11367
5269901 Klein, Peter, 136-59 71st Road, FlushingNY11367

***** BYPASSED RECIPIENTS (continued) *****

5269880 Kovelzon, Barry, 360 Birch Lane, IrvingtonNY11367
5269881 Kranczer, Moshe, 144-27 70th Road, FlushingNY11367
5269847 Kroger, 2620 Elm Hill Pike, NashvilleTN37214
5269833 Kroll Ontrack, 9023 Columbine Rd, Eden PrairieMN55347
5269870 Leisure Time, 2204 Morris Ave., Ste 300, UnionNJ07083
5269843 Levy Restaurants, Billie Jean King Nation Tennis Ctr, FlushingNY11368
5269890 Lieberman, Yehuda, 144-37 75th Avenue, FlushingNY11367
5269861 Long Island Ducks, 3 Court House Drive, Central IslipNY11722
5269859 MC2, PO Box 643443, PittsburghPA15264-3443
5269851 MTV Networks, 4 Chase Metrotech Ctr., 7th Flr W, BrooklynNY11245
5269838 Marbllet Company, 360 Birch Lane, IrvingtonNY10533
5269841 Miami Dolphins, 7500 SW 30 St, DavieFL33314
5269864 Millman Search Group, 11419 Cronridge Dr, Owings MillsMD
5269878 Minkoff, Ira, 726 Truman Avenue, East MeadowNY11554
5269874 Monster Media Works, 14372 Collections Ctr Dr, ChicagoIL60693
5269924 Moshe Mirsky, 9 East 40th Street, New YorkNY10016
5269910 New Century Transportation, PO Box 8500-53478, PhiladelphiaPA19178
5269815 New York Football Giants
5269827 New York Islanders, 1255 Hempstead Turnpike, UniondaleNY11553
5269868 New York Yankees, Yankee Stadium, 161st & River Avr, BronxNY10451
5269866 Next Products (USA) LLP, 108 W 39th St., Ste 504, New YorkNY10018
5269842 Nixon Peabody Attorneys At Law, 437 Madison Ave, New YorkNY10022
5269832 Norman Moskowitz, 71-20 Harrow St, Forest HillsNY11375
5269928 Office Depot, PO Box 633211, CincinnatiOH45263
5269893 Old Dominion Freight Line Inc, PO Box 415202, BostonMA02241
5269951 PCAOB, PO Box 631116, BaltimoreMD21263
5269895 PEEQ Media LLC, PO Box 823323, PhiladelphiaPA19182-3323
5269898 PR Newswire Association LLC, GPO Box 5897, New YorkNY10087
5269949 Peter J Klein, 13659 71st Rd, FlushingNY11367
5269937 Precisionir Inc, Lockbox 7391 PO Box 8500, PhiladelphiaPA19178
5269873 Product Development & Packaging Inc, 11 Prospect St, MorristownNJ07960
5269954 QVC Inc, 1200 Wilson Dr Mail Code 209, West ChesterPA19380
5269863 RMF Associates, 1395 Beach St, Atlantic BeachNY
5269844 Robison Hill & Co, 1366 Murry Holladay Rd, Salt Lake CityUT84117
5269855 Rogers Foam Corporation, 20 Vernon St, SomervilleMA02145
5269828 Rogers Media Inc, 333 Bloor St E, TorontoONM4W1G9
5269938 Schneider National Inc, 2567 Paysphere Circle, ChicagoIL60674
5269857 Sears Canada Inc, 290 Yonge Street, TorontoCANM5B2M5
5269858 Sichenzia Friedman LLP, 60 Broadway, 32nd Flr, New YorkNY10006
5269888 Sonnenblick, Parker & Selvers, 4400 Rt 9 S, FreeholdNJ07728
5269822 Sportsnet New York, 75 Rockefeller Plaza, New YorkNY10019
5269944 Staples, PO Box 689020, Des MoinesIA50368
5269953 Staples Business Advantage, Dept NY PO Box 415256, BostonMA02241-5256
5269862 Tabush Consulting Group, 1350 Broadway, Ste 1602, New YorkNY10018
5269940 Techdepot, PO Box 33074, HartfordCT06150
5269942 Tenebaum & Berger LLP, 26 Court St Penthouse, BrooklynNY11242
5269918 The Camry Group Inc, 200 Corporate Plaza, Ste 201, IslandiaNY11749
5269923 The Depository Trust Company, PO Box 27590, New YorkNY10087-7590
5269848 The Hartford
5269943 The Phillies, One Citizens Bank Way, PhiladelphiaPA19148
5269952 The Pro Shop & Space Place, 12190 44th St N., Unit D, ClearwaterFL33762
5269936 Transbeam, 20 West 36th St, New YorkNY10018
5269912 UPS, PO Box 7247-0244, PhiladelphiaPA19170
5269882 US Bancorp Manifest Funding Service, 165 Passaic Ave., Ste 303, FairfieldNJ07004
5269877 VSR Systems, 105 Calvert St, HarrisonNY10528
5269879 Van Wagnerdorna USA LLC, 800 Third Ave., 28th Flr, New YorkNY10022
5269911 Verizon, PO Box 4820, TrentonNJ08650
5269919 Verizon Wireless, PO Box 408, NewarkNJ07101
5269917 Vintage Filings, 150 W 46th St., 6th Flr, New YorkNY10036
5269915 Vipa Solutions, 6345 S 56th St. Ste 300, LincolnNE
5269850 WCBS Radio
5269824 Washington Redskins, 21300 Redskins Park Dr, AshburnVA20147
5269934 West Direct LLP, PO Box 3865, OmahaNE68103
5269933 William Lea Inc, 14927 Collections Ctr Dr, ChicagoIL60693
5269885 World Stock Tranfer, 433 Hackensack Ave, Leval L, HackensackNJ07601
5269935 YRC, PO Box 471, AkronOH44309-0471
5269925 Yeshiva Tifereth Moshe, 83-06 Abington Rd, Kew GardensNY11415
5432169* +COLORADO ROCKIES BASEBALL CLUB, LTD., ATTN: HAROLD R. ROTH, 2001 BLAKE STREET,
DENVER, CO 80205-2060
5329881* +TABUSH CONSULTING GROUP, 148 WEST 37TH STREET, 6TH FL., NEW YORK, NY 10018-6984
5276585* +Vanity Events Inc., 43 West 33rd Street, Suite 600, New York, NY 10001-3047

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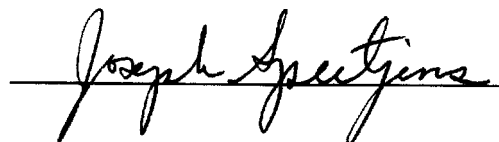
***** BYPASSED RECIPIENTS (continued) *****

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 9): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Mar 04, 2011

Signature:

A handwritten signature in black ink, reading "Joseph Speetjens", written over a horizontal line.